

Communications between the independent directors, Internal Auditor and CPAs

Date	Method	Object of Communication	Subject of Communication	Result
2022.01.12	Audit Committee	Appointed accountant of E.SUN Bank	Report on the 2021 financial statement audit plan.	Acknowledged
		General Auditor of E.SUN Bank	Report of the 2021 Q4 auditing work of E.SUN	1. Questions raised by the independent directors were answered. 2. Duly noted and no other recommendation.
2022.03.09	Audit Committee	Appointed accountant of E.SUN Bank	Interview with new accountant.	Questions raised by the independent directors were answered.
			CPA communicate with independent directors individually.	Questions concerning the report on preliminary audit results as raised by the independent directors were answered and opinions exchanged.
			CPA report of the result for auditing of 2021 Financial Statements	1. Questions concerning the report on the audit conclusion and response to behavioral risks as raised by the independent directors were answered and opinions exchanged. 2. Proceed as recommended.
2022.04.18	Audit Committee	General Auditor of E.SUN Bank	Report of the 2022 Q1 auditing work of E.SUN	1. Questions raised by the independent directors were answered. 2. Acknowledged
2022.08.17	Separate communication meeting between independent directors and accountants	Appointed accountant of E.SUN Bank	Report the preliminary audit results of financial statements.	1. Questions raised by the independent directors were answered and opinions exchanged 2. There are no major abnormalities in this audit.
2022.08.17	Audit Committee	Appointed accountant of E.SUN Bank	Report on the 2022 Q2 financial statement audit results	Acknowledged

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		General Auditor of E.SUN Bank	Report of the 2022 Q2 auditing work of E.SUN	1. Questions raised by the independent directors were answered 2. Acknowledged
2022.11.09	Audit Committee	General Auditor of E.SUN Bank	Report of the 2022 Q3 auditing work of E.SUN	1. Questions raised by the independent directors were answered 2. Acknowledged
			Submission of the Company's 2023 audit plan	Executed and no other recommendation
2022.11.09	Committee	General Auditor and auditors of E.SUN Bank	Discussion related to internal auditing work of E.SUN Bank	1. Questions raised by the independent directors were answered. 2. Proceed as recommended
2023.01.04	Audit Committee	Appointed accountant of E.SUN Bank	Report on the 2022 financial statement audit plan	1. Questions raised by the independent directors were answered and opinions exchanged 2. Acknowledged and proceed as recommended 3. Regarding the case of the Singapore Branch of the Bank appointing Deloitte Accountants to provide consulting services, the authorizing convener was agreed to reply and agree to handle it.
		General Auditor of E.SUN Bank	Report of the 2022 Q4 auditing work of E.SUN	1. Questions raised by the independent directors were answered. 2. Acknowledged
2023.02.20	Audit Committee	Appointed accountant of E.SUN Bank	CPA communicate with independent directors individually	Report the preliminary inspection results, and explain and communicate with

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				independent directors on inquiries.
			CPA report of the result for auditing of 2022 Financial Statements	1. Questions raised by the independent directors were answered. 2. Acknowledged and proceed as recommended
2023.03.24	Audit Committee	General Auditor of E.SUN Bank	Report of the 2022 Q4 auditing work of E.SUN Bank	1. Questions raised by the independent directors were answered. 2. Acknowledge with no other recommendation.
2023.04.19	Audit Committee	General Auditor of E.SUN Bank	Report of the 2023 Q1 auditing work of E.SUN Bank	Acknowledge with no other recommendation.
			amendment of the Company's 2023 audit plan	Executed and no other recommendation
2023.08.23	Separate communication meeting between independent directors and accountants	Appointed accountant of E.SUN Bank	Report the preliminary audit results of financial statements.	1. Questions raised by the independent directors were answered and opinions exchanged 2. There are no major abnormalities in this audit.
2023.08.23	Audit Committee	Appointed accountant of E.SUN Bank	Report on the 2023 Q2 financial statement audit results	Acknowledge with no other recommendation.
		General Auditor of E.SUN Bank	Report of the 2023 Q2 auditing work of E.SUN Bank	
2023.09.20	Committee	General Auditor and auditors of E.SUN Bank	Discussion related to internal auditing work of E.SUN Bank	1. Questions raised by the independent directors were answered. 2. No other recommendation
2023.11.08	Audit Committee	General Auditor of E.SUN Bank	Report of the 2023 Q3 auditing work of E.SUN Bank	Acknowledge with no other recommendation.
			Submission of the Company's 2023 audit plan	Executed and no other recommendation
2024.01.17	Audit Committee	Appointed accountant of E.SUN Bank	Report on the 2023 financial statement audit plan	1. Questions raised by the independent directors were

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				answered and opinions exchanged. 2. Acknowledged and proceed as recommended.
		General Auditor of E.SUN Bank	Report of the 2023 Q4 auditing work of E.SUN Bank	1. Opinions exchanged with independent directors. 2. Acknowledge with no other recommendation.
2024.03.13	Separate communication meeting between independent directors and accountants	Appointed accountant of E.SUN Bank	Report the preliminary audit results of financial statements.	1. Reported the results and questions raised by the independent directors were answered and opinions exchanged 2. There are no major abnormalities in this audit.
2024.03.13	Audit Committee	Appointed accountant of E.SUN Bank	CPA report of the result for auditing of 2023 Financial Statements	Acknowledge with no other recommendation.
2024.04.17	Audit Committee	General Auditor of E.SUN Bank	Report of the 2024 Q1 auditing work of E.SUN Bank	Acknowledge with no other recommendation.
			Amendment of the Company's 2024 audit plan	Agreement with no other recommendation
2024.08.14	Separate communication meeting between independent directors and accountants	Appointed accountant of E.SUN Bank	Report the preliminary audit results of financial statements.	1. Reported the results and questions raised by the independent directors were answered and opinions exchanged 2. There are no major abnormalities in this audit.
2024.08.14	Audit Committee	Appointed accountant of E.SUN Bank	Report on the 2024 Q2 financial statement audit results	Acknowledged and proceed as recommended.

Date	Method	Object of Communication	Subject of Communication	Result
		General Auditor of E.SUN Bank	Report of the 2024 Q2 auditing work of E.SUN Bank	Acknowledge with no other recommendation.
2024.09.25	Committee	General Auditor and auditors of E.SUN Bank	Discussion related to internal auditing work of E.SUN Bank	1. Questions raised by the independent directors were answered and opinions exchanged. 2. No other recommendation
2024.11.06	Audit Committee	General Auditor of E.SUN Bank	Report of the 2024 Q3 auditing work of E.SUN Bank	Acknowledge with no other recommendation.
			Submission of the Company's 2025 audit plan	Executed and no other recommendation
2025.01.08	Audit Committee	Appointed accountant of E.SUN Bank	Report on the 2024 financial statement audit plan	Questions raised by the independent directors were answered and opinions exchanged

Note:

- A. The chief auditor of the Company reports regularly the audits performed and the results and follow-up to the independent directors during quarterly meetings of the Audit Committee.
- B. Independent directors meet with the chief auditor and auditors at least once every year to fully communicate and document issues relevant to the Company's internal and external audits. Meeting minutes are included as part of the audit working papers.
- C. The CPA attends at least three Audit Committee meetings every year during the review of second-quarter financial report and annual financial reports, to explain the method and scope of financial statement auditing as well as relevant statutory updates, to talk about international trends, and to engage in in-depth discussions with independent directors.
- D. The chief internal auditor, CPA, and independent directors shall maintain an unimpeded two-way communication, and each of the parties can contact one another directly, when it is deemed necessary.